

Taxation statistics 2009–10

Table 1: Personal tax

Selected items, by sex and state/territory of residence, 2009–10 income year¹

Notes:

* The symbol 'n.a.' used in this publication means not applicable or not available.

* Totals may not equal the sum of components due to rounding.

* In order to meet privacy regulations, the following measures have been applied.

(a) Number indicators shown may have been rounded to the nearest multiple of 5.

(b) Statistics for some items may not be included in some tables.

1 The statistics for the 2009–10 income year were sourced from 2010 individual income tax returns processed by 31 October 2011. The statistics are not necessarily complete. For further information please refer to the 'Source of personal tax statistics' section in the 'Personal tax' chapter of *Taxation Statistics 2009–10*.

2 Refers to personal (or individual) taxpayers with net tax payable greater than \$0.

3 Refers to personal (or individual) taxpayers with net tax payable equal to \$0.

4 The 'Total income' reported in this table is based on the total calculated by the Tax Office during tax return assessment and therefore will not necessarily agree with the sum of component items which taxpayers claim on their annual income tax returns.

5 Average taxable income is for taxables and non-taxables combined.

6 Average net tax calculated by dividing net tax amount by number of taxable taxpayers.

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Table 1: Personal tax

Selected items, by sex and state/territory of residence, 2009–10 income year¹

		NSW	VIC	QLD	SA	WA
Male						
Taxable individuals ²	no.	1,572,790	1,240,370	1,005,225	368,025	570,725
Non-taxable individuals ³	no.	454,130	340,120	273,730	99,045	126,905
Total individuals	no.	2,026,920	1,580,490	1,278,950	467,070	697,630
Total income ⁴	\$	122,447,541,608	90,514,948,348	70,891,781,100	24,582,766,192	46,958,884,894
Taxable income (excluding losses)	\$	115,977,717,007	85,712,447,385	67,463,309,587	23,381,186,753	45,034,265,522
Average taxable income ⁵	\$	57,219	54,232	52,749	50,059	64,553
Net tax	\$	27,430,924,839	19,330,868,762	14,683,918,262	4,840,901,487	10,975,122,246
Average net tax ⁶	\$	17,441	15,585	14,608	13,154	19,230
Total deductions	no.	1,650,980	1,294,150	1,068,040	383,870	580,460
	\$	6,748,401,778	5,043,956,509	3,722,819,853	1,240,125,446	2,038,679,695
Gifts or donations	no.	720,145	602,355	410,940	151,695	209,740
	\$	491,440,652	278,970,716	165,209,654	64,260,449	96,256,065
Total business expenses	no.	223,405	177,850	135,785	50,980	73,865
	\$	22,146,830,623	14,872,832,921	11,266,947,271	3,452,890,343	6,537,541,866
Medicare levy	no.	1,432,805	1,142,755	924,195	341,160	528,140
	\$	1,580,305,984	1,174,546,536	917,532,443	317,446,443	623,614,555
Medicare levy surcharge	no.	35,660	28,410	27,155	6,740	23,465
	\$	33,167,428	26,715,582	25,677,842	6,257,500	23,765,343
Supplementary loan assessment debt	no.	5,460	5,520	5,335	2,035	2,915
	\$	10,129,399	9,826,373	9,607,069	3,496,716	5,745,984
HECS assessment debt	no.	44,525	41,250	29,465	10,035	15,125
	\$	158,721,106	143,107,748	103,398,613	33,572,610	57,767,275
Work related car expenses	no.	467,410	429,750	315,540	110,870	151,890
	\$	1,508,847,334	1,373,892,394	991,958,625	296,866,861	427,987,367
Work related self-education expenses	no.	118,815	80,545	56,660	18,665	34,665
	\$	219,705,318	139,113,181	89,545,067	27,262,414	57,661,439
Work related travel expenses	no.	206,355	165,975	121,045	32,580	49,840
	\$	446,262,509	321,022,313	282,289,568	82,999,433	112,171,947
Work related uniform/clothing expenses	no.	977,090	771,320	724,385	237,005	376,350
	\$	276,071,032	211,951,132	189,523,342	58,165,851	96,029,113
Other work related expenses	no.	1,085,010	886,980	666,145	238,490	351,065
	\$	1,246,363,102	1,003,566,205	738,837,042	234,147,191	385,640,152
Total work related expenses	no.	1,355,420	1,079,170	883,580	309,650	476,525
	\$	3,697,249,295	3,049,545,225	2,292,153,644	699,441,750	1,079,490,018

Taxation statistics 2009–10

Table 1: Personal tax

Selected items, by sex and state/territory of residence, 2009–10 income year¹

		TAS	ACT	NT	Unknown	Total
Male						
Taxable individuals ²	no.	109,725	96,875	49,040	8,880	5,021,660
Non-taxable individuals ³	no.	31,400	17,150	9,465	7,130	1,359,080
Total individuals	no.	141,130	114,025	58,505	16,015	6,380,735
Total income ⁴	\$	6,968,140,405	7,660,775,974	3,448,084,388	401,674,583	373,874,597,492
Taxable income (excluding losses)	\$	6,685,962,348	7,331,579,228	3,316,048,213	411,320,107	355,313,836,150
Average taxable income ⁵	\$	47,375	64,297	56,678	25,687	55,685
Net tax	\$	1,324,998,721	1,701,713,463	694,598,772	89,209,520	81,072,256,072
Average net tax ⁶	\$	12,075	17,566	14,164	10,044	16,145
Total deductions	no.	117,640	97,055	51,345	6,340	5,249,880
	\$	303,637,244	326,526,095	142,347,459	10,685,722	19,577,179,801
Gifts or donations	no.	41,970	50,535	17,570	1,315	2,206,265
	\$	16,427,357	26,883,240	5,444,957	645,641	1,145,538,731
Total business expenses	no.	16,055	8,975	5,535	235	692,690
	\$	1,359,559,276	671,285,810	426,491,509	10,912,661	60,745,292,280
Medicare levy	no.	102,100	89,385	43,625	3,695	4,607,860
	\$	90,452,836	100,061,321	43,036,094	3,259,088	4,850,255,300
Medicare levy surcharge	no.	1,900	3,530	2,050	305	129,215
	\$	1,795,006	3,156,609	1,896,045	247,881	122,679,236
Supplementary loan assessment debt	no.	640	645	410	15	22,985
	\$	1,054,281	1,344,543	768,361	34,023	42,006,749
HECS assessment debt	no.	2,815	5,330	1,440	125	150,110
	\$	9,075,291	19,900,468	4,880,249	444,908	530,868,268
Work related car expenses	no.	31,395	27,035	15,215	770	1,549,870
	\$	73,901,968	66,254,351	34,675,163	1,492,747	4,775,876,810
Work related self-education expenses	no.	6,210	8,450	2,710	370	327,085
	\$	7,509,229	14,390,849	4,922,522	831,840	560,941,859
Work related travel expenses	no.	8,985	9,805	5,070	855	600,510
	\$	16,683,892	13,391,994	11,071,574	1,358,101	1,287,251,331
Work related uniform/clothing expenses	no.	78,995	40,400	39,490	2,295	3,247,330
	\$	19,688,719	10,461,631	11,952,254	503,553	874,346,627
Other work related expenses	no.	73,315	60,285	34,420	2,945	3,398,660
	\$	67,396,148	63,262,636	39,048,734	2,556,743	3,780,817,953
Total work related expenses	no.	96,940	75,190	45,355	4,460	4,326,290
	\$	185,179,956	167,761,461	101,670,247	6,742,984	11,279,234,580

Taxation statistics 2009–10

Table 1: Personal tax

Selected items, by sex and state/territory of residence, 2009–10 income year¹

		NSW	VIC	QLD	SA	WA
Female						
Taxable individuals ²	no.	1,294,580	1,020,780	813,625	299,240	432,730
Non-taxable individuals ³	no.	611,465	478,665	394,335	140,590	197,350
Total individuals	no.	1,906,045	1,499,440	1,207,955	439,825	630,080
Total income ⁴	\$	76,635,489,751	57,462,194,868	43,958,724,099	15,943,921,654	24,978,589,155
Taxable income (excluding losses)	\$	73,349,753,825	54,909,975,285	42,239,827,132	15,292,370,966	24,078,840,058
Average taxable income ⁵	\$	38,483	36,620	34,968	34,769	38,216
Net tax	\$	13,555,660,967	9,620,297,974	7,007,476,581	2,480,003,763	4,417,550,463
Average net tax ⁶	\$	10,471	9,424	8,613	8,288	10,209
Total deductions	no.	1,482,710	1,175,835	952,440	344,525	489,380
	\$	3,445,916,003	2,674,615,318	1,923,736,857	684,088,766	990,269,478
Gifts or donations	no.	721,440	588,585	413,285	153,385	198,505
	\$	302,905,550	232,469,090	121,191,254	51,983,500	64,906,484
Total business expenses	no.	113,180	88,850	69,500	24,195	33,670
	\$	6,431,177,638	4,168,496,547	3,128,976,474	1,356,681,988	1,982,288,958
Medicare levy	no.	1,165,220	921,735	731,675	268,910	390,420
	\$	946,470,704	705,264,686	535,623,340	193,072,438	312,500,755
Medicare levy surcharge	no.	21,680	16,685	14,480	4,035	10,165
	\$	15,811,177	12,433,354	10,075,394	2,942,288	7,124,055
Supplementary loan assessment debt	no.	4,830	4,825	5,080	1,805	2,510
	\$	7,937,150	7,506,317	8,271,935	2,799,345	4,258,261
HECS assessment debt	no.	56,670	55,455	42,715	13,780	20,805
	\$	181,225,690	174,553,450	138,765,336	42,452,014	70,210,605
Work related car expenses	no.	365,210	358,610	256,710	95,640	121,375
	\$	679,133,237	616,202,185	439,733,308	135,709,275	193,852,236
Work related self-education expenses	no.	117,985	87,040	66,790	23,295	31,390
	\$	197,631,607	139,416,065	98,380,470	32,488,142	47,333,712
Work related travel expenses	no.	149,870	120,380	80,685	22,620	32,450
	\$	138,995,072	91,536,566	66,673,843	19,652,314	29,673,691
Work related uniform/clothing expenses	no.	761,045	604,065	586,580	191,790	278,395
	\$	201,771,629	150,816,255	135,320,371	43,126,455	62,712,445
Other work related expenses	no.	894,870	756,260	532,575	197,730	262,545
	\$	745,203,194	577,849,677	412,182,031	141,224,004	192,690,971
Total work related expenses	no.	1,182,515	961,390	777,580	278,385	393,905
	\$	1,962,734,739	1,575,820,748	1,152,290,023	372,200,190	526,263,055

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Table 1: Personal tax

Selected items, by sex and state/territory of residence, 2009–10 income year¹

		TAS	ACT	NT	Unknown	Total
Female						
Taxable individuals ²	no.	89,080	87,750	39,385	7,155	4,084,310
Non-taxable individuals ³	no.	46,095	26,080	12,945	7,465	1,914,980
Total individuals	no.	135,175	113,830	52,330	14,615	5,999,295
Total income ⁴	\$	4,594,781,556	5,633,446,164	2,257,707,604	221,667,534	231,686,522,385
Taxable income (excluding losses)	\$	4,438,575,340	5,445,427,489	2,180,177,389	230,165,632	222,165,113,116
Average taxable income ⁵	\$	32,836	47,839	41,663	15,748	37,032
Net tax	\$	677,334,436	1,089,114,647	372,713,823	33,986,419	39,254,139,073
Average net tax ⁶	\$	7,604	12,412	9,464	4,751	9,611
Total deductions	no.	107,045	92,640	44,690	5,420	4,694,690
	\$	171,232,917	191,478,640	82,537,511	5,469,973	10,169,345,463
Gifts or donations	no.	46,680	52,870	18,525	1,245	2,194,520
	\$	14,610,994	24,582,187	5,479,178	437,196	818,565,433
Total business expenses	no.	7,260	4,705	2,595	120	344,080
	\$	300,650,029	181,179,714	117,969,824	2,294,214	17,669,715,386
Medicare levy	no.	79,685	81,730	36,695	2,960	3,679,030
	\$	54,781,248	73,788,849	28,697,864	1,757,457	2,851,957,341
Medicare levy surcharge	no.	1,175	2,920	1,195	210	72,545
	\$	851,450	2,079,212	869,001	105,552	52,291,483
Supplementary loan assessment debt	no.	600	535	415	5	20,610
	\$	978,117	1,023,438	718,195	3,879	33,496,637
HECS assessment debt	no.	3,900	6,485	2,525	105	202,445
	\$	11,981,736	22,638,365	8,044,811	347,518	650,219,525
Work related car expenses	no.	27,470	21,785	12,995	470	1,260,275
	\$	36,431,697	29,447,241	19,701,130	647,954	2,150,858,263
Work related self-education expenses	no.	6,590	8,800	3,540	345	345,775
	\$	7,406,438	13,450,240	5,559,882	753,260	542,419,816
Work related travel expenses	no.	6,875	8,345	3,770	710	425,700
	\$	5,192,422	5,798,424	3,818,578	561,464	361,902,374
Work related uniform/clothing expenses	no.	65,125	30,530	30,365	1,960	2,549,855
	\$	14,709,711	6,711,631	7,346,346	366,805	622,881,648
Other work related expenses	no.	60,565	51,230	27,395	2,285	2,785,455
	\$	42,147,158	39,627,581	22,622,461	1,312,093	2,174,859,170
Total work related expenses	no.	87,985	67,850	39,010	3,720	3,792,335
	\$	105,887,426	95,035,117	59,048,397	3,641,576	5,852,921,271

Taxation statistics 2009–10

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Selected items, by sex and state/territory of residence, 2009–10 income year¹

		NSW	VIC	QLD	SA	WA
Total						
Taxable individuals ²	no.	2,867,365	2,261,145	1,818,845	667,265	1,003,450
Non-taxable individuals ³	no.	1,065,595	818,785	668,060	239,635	324,260
Total individuals	no.	3,932,960	3,079,930	2,486,910	906,900	1,327,710
Total income ⁴	\$	199,083,031,359	147,977,143,216	114,850,505,199	40,526,687,846	71,937,474,049
Taxable income (excluding losses)	\$	189,327,470,832	140,622,422,670	109,703,136,719	38,673,557,719	69,113,105,580
Average taxable income ⁵	\$	48,139	45,658	44,112	42,644	52,054
Net tax	\$	40,986,585,806	28,951,166,736	21,691,394,843	7,320,905,250	15,392,672,709
Average net tax ⁶	\$	14,294	12,804	11,926	10,972	15,340
Total deductions	no.	3,133,690	2,469,985	2,020,485	728,400	1,069,840
	\$	10,194,317,781	7,718,571,827	5,646,556,710	1,924,214,212	3,028,949,173
Gifts or donations	no.	1,441,580	1,190,945	824,225	305,080	408,245
	\$	794,346,202	511,439,806	286,400,908	116,243,949	161,162,549
Total business expenses	no.	336,585	266,700	205,285	75,175	107,535
	\$	28,578,008,261	19,041,329,468	14,395,923,745	4,809,572,331	8,519,830,824
Medicare levy	no.	2,598,025	2,064,490	1,655,870	610,070	918,560
	\$	2,526,776,688	1,879,811,222	1,453,155,783	510,518,881	936,115,310
Medicare levy surcharge	no.	57,345	45,095	41,635	10,775	33,630
	\$	48,978,605	39,148,936	35,753,236	9,199,788	30,889,398
Supplementary loan assessment debt	no.	10,290	10,345	10,420	3,845	5,425
	\$	18,066,549	17,332,690	17,879,004	6,296,061	10,004,245
HECS assessment debt	no.	101,190	96,710	72,175	23,820	35,935
	\$	339,946,796	317,661,198	242,163,949	76,024,624	127,977,880
Work related car expenses	no.	832,620	788,360	572,250	206,510	273,265
	\$	2,187,980,571	1,990,094,579	1,431,691,933	432,576,136	621,839,603
Work related self-education expenses	no.	236,795	167,585	123,450	41,965	66,055
	\$	417,336,925	278,529,246	187,925,537	59,750,556	104,995,151
Work related travel expenses	no.	356,230	286,355	201,730	55,200	82,285
	\$	585,257,581	412,558,879	348,963,411	102,651,747	141,845,638
Work related uniform/clothing expenses	no.	1,738,135	1,375,390	1,310,960	428,795	654,740
	\$	477,842,661	362,767,387	324,843,713	101,292,306	158,741,558
Other work related expenses	no.	1,979,880	1,643,240	1,198,720	436,220	613,610
	\$	1,991,566,296	1,581,415,882	1,151,019,073	375,371,195	578,331,123
Total work related expenses	no.	2,537,935	2,040,560	1,661,160	588,030	870,425
	\$	5,659,984,034	4,625,365,973	3,444,443,667	1,071,641,940	1,605,753,073

Taxation statistics 2009–10

Table 1: Personal tax

Selected items, by sex and state/territory of residence, 2009–10 income year¹

		TAS	ACT	NT	Unknown	Total
Total						
Taxable individuals ²	no.	198,805	184,625	88,425	16,035	9,105,970
Non-taxable individuals ³	no.	77,495	43,230	22,410	14,595	3,274,060
Total individuals	no.	276,305	227,855	110,835	30,630	12,380,030
Total income ⁴	\$	11,562,921,961	13,294,222,138	5,705,791,992	623,342,117	605,561,119,877
Taxable income (excluding losses)	\$	11,124,537,688	12,777,006,717	5,496,225,602	641,485,739	577,478,949,266
Average taxable income ⁵	\$	40,262	56,075	49,589	20,944	46,646
Net tax	\$	2,002,333,157	2,790,828,110	1,067,312,595	123,195,939	120,326,395,145
Average net tax ⁶	\$	10,072	15,116	12,070	7,683	13,214
Total deductions	no.	224,685	189,695	96,035	11,760	9,944,570
	\$	474,870,161	518,004,735	224,884,970	16,155,695	29,746,525,264
Gifts or donations	no.	88,650	103,405	36,095	2,565	4,400,785
	\$	31,038,351	51,465,427	10,924,135	1,082,837	1,964,104,164
Total business expenses	no.	23,315	13,685	8,130	355	1,036,770
	\$	1,660,209,305	852,465,524	544,461,333	13,206,875	78,415,007,666
Medicare levy	no.	181,780	171,115	80,320	6,655	8,286,890
	\$	145,234,084	173,850,170	71,733,958	5,016,545	7,702,212,641
Medicare levy surcharge	no.	3,075	6,450	3,240	515	201,760
	\$	2,646,456	5,235,821	2,765,046	353,433	174,970,719
Supplementary loan assessment debt	no.	1,240	1,185	825	15	43,595
	\$	2,032,398	2,367,981	1,486,556	37,902	75,503,386
HECS assessment debt	no.	6,715	11,815	3,965	230	352,555
	\$	21,057,027	42,538,833	12,925,060	792,426	1,181,087,793
Work related car expenses	no.	58,870	48,820	28,210	1,240	2,810,145
	\$	110,333,665	95,701,592	54,376,293	2,140,701	6,926,735,073
Work related self-education expenses	no.	12,805	17,250	6,250	715	672,860
	\$	14,915,667	27,841,089	10,482,404	1,585,100	1,103,361,675
Work related travel expenses	no.	15,855	18,150	8,840	1,570	1,026,210
	\$	21,876,314	19,190,418	14,890,152	1,919,565	1,649,153,705
Work related uniform/clothing expenses	no.	144,120	70,930	69,855	4,260	5,797,185
	\$	34,398,430	17,173,262	19,298,600	870,358	1,497,228,275
Other work related expenses	no.	133,880	111,515	61,815	5,235	6,184,115
	\$	109,543,306	102,890,217	61,671,195	3,868,836	5,955,677,123
Total work related expenses	no.	184,925	143,040	84,365	8,180	8,118,630
	\$	291,067,382	262,796,578	160,718,644	10,384,560	17,132,155,851